

ORDINANCE O-2022-29

WHEREAS, pursuant to Va. Code §58.1-3274(A) the County of Powhatan wishes to amend County Code Division 1A – Department of Real Estate Assessment; and

WHEREAS, it is the desire of the County to place the supervision of said department of real estate assessments under the direction and control of the Commissioner of Revenue.

NOW, THEREFORE, BE IT ORDAINED that the Board of Supervisors of Powhatan County does hereby authorize the department of real estate assessment under the direction and control of the Commissioner of Revenue.

DIVISION 1A. – DEPARTMENT OF REAL ESTATE ASSESSMENT.

Sec. 70-36. Department of real estate assessment.

Pursuant to Va. Code §58.1-3274, Powhatan County hereby creates a department of real estate assessment. The department shall assess all real estate within Powhatan County in the manner prescribed by law, carry out all duties relating to the assessment and reassessment of real property for taxation, and perform such other duties related to the assessment of real property as may be assigned by the Board of Supervisors.

Sec. 70-37. County assessor.

The Commissioner of the Revenue shall be the head of the department of real estate assessment. He shall hire and supervise all staff for the department as budgeted and appropriated by the Board of Supervisors.

Sec. 70-38. Completion of reassessments.

The annual assessments established beginning in Calendar Year 2022 shall be completed, and the requirements of Code of Virginia § 58.1-3300 shall be fulfilled not later than December 31 of each year, except that an extension of that deadline may be granted pursuant to Code of Virginia, § 58.1-3257. Upon completion of any assessment or reassessment, the county assessor shall maintain the final assessment in his office.

Sec. 70-39. Hearings by county assessor.

Whenever there is a reassessment of real estate or any change in the assessed value of any real estate, the county assessor shall give notice and an opportunity to be heard to affected property owners, as provided in Code of Virginia, § 58.1-3330. All property owners wishing to be heard by the county assessor must register and appeal with the department of real estate assessment on or before February 15 of each year. No property owner who fails to meet the filing deadline shall be heard. The county assessor shall conduct hearings at such times as are reasonably convenient for applicants, as determined in the county assessor's discretion.

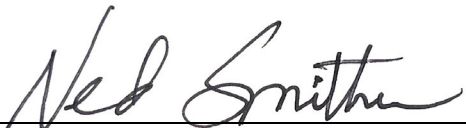
Sec. 70-40. Assessment records.

- (a) All property appraisal cards or sheets within the custody of the county assessor shall be open for inspection, after the notice of reassessment is mailed as provided in Code of Virginia, §58.1-3330, by any taxpayer, or his duly authorized representative, desiring to review such cards or sheets.
- (b) Any taxpayer, or his duly authorized representative whose real property has been assessed for taxation shall, upon request, be allowed to examine the working papers used by the county assessor in arriving at the appraised and assessed value of such person's land and any improvements thereon.
- (c) Upon request of any taxpayer or his duly authorized representative, the county assessor shall make available information regarding the methodology employed in the calculation of a property's assessed value to include the capitalization rate used to determine the property's value, a list of comparable properties or sales figures considered in the valuation, and any other market surveys, formulas, matrices, or other factors considered in determining the value of the property.
- (d) Upon request of a taxpayer, or his duly authorized representative, whose property has been assessed for taxation, the assessing officer shall provide a written explanation or justification for an increase in the property's assessed value.
- (e) Such records shall be available for inspection and copying during normal business hours, except on such days when the office is otherwise closed, but shall remain the property of the county assessor.
- (f) Nothing in this section shall be construed to require disclosure of information that is prohibited from disclosure pursuant to Code of Virginia, §§ 58.1-3 and 58.1-3294.

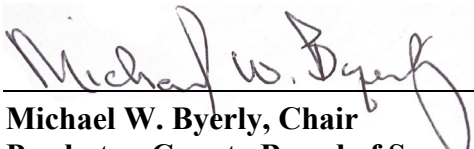
(Ordinance of 06-28-21)

ADOPTED BY THE POWHATAN COUNTY BOARD OF SUPERVISORS ON JUNE 27, 2022.

ATTEST:



Ned Smither, Clerk
Powhatan County Board of Supervisors



Michael W. Byerly, Chair
Powhatan County Board of Supervisors

Recorded Vote:

<i>David T. Williams</i>	AYE
<i>Steve W. McClung</i>	AYE
<i>Michael W. Byerly</i>	AYE
<i>Bill L. Cox</i>	AYE
<i>Karin M. Carmack</i>	AYE